

MISSISSIPPI STATE UNIVERSITY
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

| DESCRIPTION | GENERAL | AUXILIARY | DESIGNATED | TOTAL CURRENT UNRESTRICTED |
|---|-----------------------|-----------------------|----------------------|----------------------------------|
| REVENUES AND OTHER ADDITIONS: | | | | |
| Student Tuition and Fees | 272,660,572.10 | 5,111,611.80 | 25,336,657.49 | 303,108,841.39 |
| Federal Appropriations | 14,410,557.98 | | | 14,410,557.98 |
| State Appropriations | 169,537,803.44 | | 32,593.39 | 169,570,396.83 |
| Local Appropriations | 2,788,664.19 | | 457,294.69 | 3,245,958.88 |
| Federal Grants and Contracts | 6,920,764.45 | | 15,730,953.16 | 22,651,717.61 |
| State Grants and Contracts | | | 454,360.17 | 454,360.17 |
| Local Grants and Contracts | | | | 0.00 |
| Private Gifts, Grants and Contracts | 161,817.63 | 7,661,771.87 | 6,002,036.98 | 13,825,626.48 |
| Investment Income | 480,127.93 | 6,168.57 | 4,804,142.04 | 5,290,438.54 |
| Net Increase in Fair Value of Investments | | | | 0.00 |
| Endowment Income | | | | 0.00 |
| Independent Operations | 1,603,486.00 | | | 1,603,486.00 |
| Interest on Loans Receivable | | | | 0.00 |
| Federal Advances | | | | 0.00 |
| Indirect Cost Recoveries | | | | 0.00 |
| Other Sources | 5,429.54 | 1,111,499.34 | 2,518,559.72 | 3,635,488.60 |
| Proceeds from Bonds & Notes | | | | 0.00 |
| Additions to Plant Facilities | | | | 0.00 |
| Retirement of Indebtedness | | | | 0.00 |
| Sales & Services-Educational Depts | 15,010,751.09 | | 34,479,707.65 | 49,490,458.74 |
| Sales & Services-Aux Enterprises | | 108,463,411.55 | | 108,463,411.55 |
| Change in Reserve for Outstanding Checks | (2,757.82) | | | (2,757.82) |
| Prior Period Adjustments | | 0.00 | (567.00) | (567.00) |
| Total Revenue and Other Additions | <u>483,577,216.53</u> | <u>122,354,463.13</u> | <u>89,815,738.29</u> | <u>695,747,417.95</u> |
| EXPENDITURES AND OTHER DEDUCTIONS: | | | | |
| Instruction | 130,455,945.08 | | 17,387,400.65 | 147,843,345.73 |
| Research | 59,765,391.16 | | 24,726,856.33 | 84,492,247.49 |
| Public Service | 60,331,635.77 | | 6,706,463.28 | 67,038,099.05 |
| Academic Support | 35,413,267.93 | | 8,359,169.69 | 43,772,437.62 |
| Student Services | 15,543,006.32 | | 6,090,891.31 | 21,633,897.63 |
| Institutional Support | 29,903,448.28 | | 5,414,262.89 | 35,317,711.17 |
| Operation and Maintenance of Plant | 31,290,438.53 | | 2,821,668.03 | 34,112,106.56 |
| Scholarships and Fellowships | 92,850,306.16 | | 247,476.46 | 93,097,782.62 |
| Auxiliary | 864.66 | 85,646,950.34 | 7,123,941.54 | 92,771,756.54 |
| Independent Operations | 2,561,837.66 | | 7,300.00 | 2,569,137.66 |
| Loan Cancellations & Write Offs | | | | 0.00 |
| Collection Costs | | | | 0.00 |
| Net Decrease in Value of Investments | | | | 0.00 |
| Expended for Plant Facilities | | | | 0.00 |
| Repairs and Maintenance | | | | 0.00 |

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FOR THE YEAR ENDED JUNE 30, 2019

| DESCRIPTION | GENERAL | AUXILIARY | DESIGNATED | TOTAL CURRENT UNRESTRICTED |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------------|
| Plant Assets Sold or Retired | | | | 0.00 |
| Retirement of Indebtedness | | | | 0.00 |
| Interest on Indebtedness | | | | 0.00 |
| Long-term Debt Incurred | | | | 0.00 |
| Indirect Cost Recoveries | | | | 0.00 |
| Refunds to Grantors | | | | 0.00 |
| Provision for Doubtful Accounts | | | | 0.00 |
| Provision for Accrued Leave | | | | 0.00 |
| Prior Period Adjustments | | | | 0.00 |
| Accounts Payable Accrual | | | | 0.00 |
| Other Deductions | (555,345.00) | | (4,498,132.05) | (5,053,477.05) |
| Total Expenditures/Other Deductions | <u>457,560,796.55</u> | <u>85,646,950.34</u> | <u>74,387,298.13</u> | <u>617,595,045.02</u> |
| Transfers - Additions (Deductions) | | | | |
| Mandatory: | | | | |
| Principal and Interest | (2,521,191.14) | (18,744,091.62) | (2,173,760.26) | (23,439,043.02) |
| Restricted Fund Matching | (3,847,472.32) | (375,003.24) | (2,511,250.55) | (6,733,726.11) |
| Loan Fund Matching | | | | 0.00 |
| Renewals and Replacements | 0.00 | (2,051,137.98) | (870,705.39) | (2,921,843.37) |
| Total Mandatory Transfers | <u>(6,368,663.46)</u> | <u>(21,170,232.84)</u> | <u>(5,555,716.20)</u> | <u>(33,094,612.50)</u> |
| Transfers - Other | | | | |
| Auxiliary Support | 0.00 | 2,876,988.36 | (2,676,988.36) | 200,000.00 |
| Building Projects | (0.01) | (311,383.03) | (10,719,379.07) | (11,030,762.11) |
| Other | (9,921,112.26) | (9,532,659.41) | 23,502,901.13 | 4,049,129.46 |
| Total Other Transfers | <u>(9,921,112.27)</u> | <u>(6,967,054.08)</u> | <u>10,106,533.70</u> | <u>(6,781,632.65)</u> |
| Total Transfers | <u>(16,289,775.73)</u> | <u>(28,137,286.92)</u> | <u>4,550,817.50</u> | <u>(39,876,245.15)</u> |
| Net Increase (Decrease) for the Year | 9,726,644.25 | 8,570,225.87 | 19,979,257.66 | 38,276,127.78 |
| Beginning Fund Balance | <u>26,512,579.79</u> | <u>2,418,198.95</u> | <u>155,650,103.97</u> | <u>184,580,882.71</u> |
| Fund Balance at End of Year | <u><u>36,239,224.04</u></u> | <u><u>10,988,424.82</u></u> | <u><u>175,629,361.63</u></u> | <u><u>222,857,010.49</u></u> |